UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

LOUIS DANIEL SWARTZ,

Plaintiff(s),

CASE NUMBER: 05-72215
HONORABLE VICTORIA A. ROBERTS

٧.

INTERNAL REVENUE SERVICE,

Defendant(s).

ORDER DENYING PLAINTIFF'S

MOTION FOR RECONSIDERATION

This matter is before the Court on Plaintiff Louis Daniel Swartz's Motion for Reconsideration of Order Dismissing Plaintiff's Amended Complaint. Plaintiff requests that the Court reconsider its Order Granting Defendant's Motion to Dismiss Counts I and II of his Amended Complaint. See Order, May 18, 2006.

Eastern District of Michigan Local Rule 7.1(g)(3) provides for reconsideration if the movant demonstrates a palpable defect by which the court and the parties have been misled, and further demonstrates that correcting the defect will result in a different disposition of the case. Plaintiff did not make this showing. He merely restates arguments already considered by the Court. Therefore, Plaintiff's motion is **DENIED**.

IT IS SO ORDERED.

s/Victoria A. Roberts
Victoria A. Roberts
United States District Judge

Dated: June 7, 2006

The undersigned certifies that a copy of this document was served on the attorneys of record and plaintiff by electronic means or U.S. Mail on June 7, 2006.

s/Linda Vertriest

Deputy Clerk